PROVINCE OF BRITISH COLUMBIA

Forty-Fourth Annual Report

of the Business Done in Pursuance of the

Pension (Municipal) Act

YEAR ENDED DECEMBER 31

1982

Queen's Printer for British Columbia ©
Victoria, 1984

British Columbia Cataloguing in Publication Data

Main entry under title:
Annual report of the business done in pursuance of the Pension (municipal) act. -- 41st (1979)-

Report submitted by the Superannuation Commissioner, 1979-
Continues: British Columbia. Superannuation Commission. Annual report of the business done in pursuance of the Municipal superannuation act. ISSN 0383-347X
Report year ends Dec. 31.
ISSN 0821-8870 = Annual report of the business done in pursuance of the Pension (municipal) act

1. Local officials and employees - Pensions - British Columbia - Periodicals. I. British Columbia. Superannuation Commission.

JS1721.B7A55 352'.005'509711

To The Honourable Robert G. Rogers,
Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned respectfully submits the Report of the business done in pursuance of the Pension (Municipal) Act during the year ended December 31, 1982.

JAMES R. CHABOT
Provincial Secretary and
Minister of Government Services

Office of the Provincial Secretary and
Minister of Government Services
Victoria, British Columbia
December 15, 1983

The Honourable James R. Chabot
Provincial Secretary and
Minister of Government Services,
Victoria, British Columbia.

Sir,

I have the honour to lay before you the Report of the business done in pursuance of the Pension (Municipal) Act during the year ended December 31, 1982.

Respectfully submitted,

John W. Cook
Acting Superannuation Commissioner

December 15, 1983

MUNICIPAL SUPERANNUATION FUND

A N N U A L R E P O R T

Report of business done in pursuance of the Pension (Municipal) Act for the fiscal year ended December 31, 1982

Section 2(1) - During the year the Act applied to the following additional employers effective from the date shown:

Okanagan Regional Library	January 1, 1982
Terrace Public Library	January 1, 1982
New Vista Society	January 7, 1982
Kinsmen Retirement Centre Association	February 11, 1982
Cranbrook Health Care Society	March 11, 1982
Henry M. Durand Special Care Society	March 5, 1982
Fruitvale Waterworks District	March 11, 1982
Greater Victoria Public Library	July 1, 1982
Sunset Lodge	September 2, 1982
Lillooet Intercare Society	October 7, 1982
Peace River Haven Intermediate Care Society	November 4, 1982
Salmon Arm Pioneer Society	November 25, 1982

In the same period 1 employer was deleted.

As at December 31, 1982, there were 470 active employer accounts in the Fund.

Section 4 - All monies received and paid out under the provisions of this Act are shown in the statement of changes in fund balance and all assets and liabilities appertaining to the granting of superannuation allowances are shown in the statement of financial position. These financial statements are attached to this report.

Section 5 - Employee contributions amounted to $100,177,930 made up as follows:

Basic contributions	$ 80,314,711
Inflation adjustment contributions	14,590,928
Voluntary and special agreement	5,123,104
Purchase of service	118,211
Leave of absence	3,854
Reinstatement	27,122

As at December 31, 1982 there were 61,703 active contributors with credits in the Fund as set out by employer in attached Schedule 7. There were in addition 10,736 former contributors with credits remaining in the Fund, of whom 2,041 had deferred vested pension rights.

Section 7(1) - Employer contributions amounted to $95,214,514 made up as follows:

Current service basic contributions	$ 78,845,222
Inflation adjustment contributions	14,590,928
Past service contributions	1,674,462
Recognition of service	97,338
Leave of absence	6,564

Contributions by each of the 470 active employer accounts are set out in attached Schedule 2.

Section 7(5) - Pursuant to special agreement with 34 employers, supplementary allowance payments amounting to $182,851 were made from the Fund and provided as follows:

By reimbursement by former employers	$ 125,090
From interest earnings of the Fund as authorized	57,761

Sections 10, 14, 15(1) and 16(1) - Superannuation allowances were granted in respect of 893 employees made up as follows:

Normal retirement age	771
Total and permanent disability	20
Death in service	39
Deferred	63

Transfers totalling $427,417 were received from 2 reciprocal pension plans and 1 other pension plan in respect of 6 contributors upon grant of allowance and in respect of 25 contributors following transfer of service as follows:

Upon grant of allowance			
Public Service Superannuation Fund	6	$	40,510
During Service			
College Pension Plan	1		4,553
Government of Canada Public Service Superannuation Account	16		300,769
Public Service Superannuation Fund	8		81,585

Transfers totalling $311,856 were made to 2 reciprocal pension plans, and 1 other pension plan in respect of 17 contributors following transfer of service as follows:

During service			
Government of Canada Public Service Superannuation Account	9	$	98,584
Public Service Superannuation Fund	7		211,175
Teachers' Pensions Fund	1		2,097

Cost of living supplements totalling $5,507,493 were paid to eligible recipients of a superannuation allowance. After the January 1, 1981 adjustment, quarterly increases were replaced by annual increases, the first of which was paid January 1, 1982. The annual increases are tied to the consumer price index and are payable to the extent that the capitalized value is available in the Inflation Adjustment Account created for the purpose. For this purpose employee and employer contributions each at the rate of 1.00% of salary and interest earnings attributable to funds held for the payment of superannuation allowances in excess of the rate assumed by the actuary are allocated to the Inflation Adjustment Account.

For analysis and comparative statistics see attached Schedules 4, 5 and 6.

Section 13(6) - Amounts totalling $845,198 were paid out of employer contributions to the Medical Services Plan of British Columbia in respect of the matching one half share of monthly medical coverage premiums of eligible recipients of a superannuation allowance.

Sections 15(6) and 17 - Refunds were granted in respect of 5,448 employees and totalled $14,577,319 made up as follows:

Resignations	5,374	$	13,904,659
Death in service	74		460,709
Miscellaneous employee			211,951

Refunds on resignations included 113 employees with more than 10 years of service who elected to receive a refund rather than leave their credits in the Fund in order to receive a deferred superannuation allowance after attaining the minimum retirement age.

For analysis and comparative statistics see attached Schedules 4, 5 and 6.

Section 21 - Actuarial and administrative expenses paid from the Fund amounted to $1,708,277. In addition, Investment Management Fees of $468,431 were paid by the Fund to the Provincial Treasury for Investment Services.

Section 26 - Long-term securities held by the trustee as at December 31, 1982 amounted to $941,201,953 par value, as set out in the attached Schedule 1.

Transactions during the year (par value) are summarized on the attached Schedule 3(a).

The average yield on long-term securities purchased during the year was 13.592%. Based on the mean of the Fund opening and closing balances amounting to $1,291,998,998, the rate of interest earned during the year was 11.377% after deducting losses realized on sale of investments, $600,342, and administration and Fund Management Fees of $2,176,708. It is anticipated the losses will be recovered through future increased interest earnings.

An Investment Committee, consisting of the Commissioner of Municipal Superannuation and the Comptroller, Superannuation Commission, together with representatives from the Ministry of Finance and the Union of B.C. Municipalities Joint Advisory Committee on Pensions, meets on a quarterly basis during the year and sets guidelines and policy under which investments may be purchased or sold.

During 1982, the Investment Committee employed varying investment strategies to maximize the real rate of return of the Fund. The capital markets were extremely volatile throughout the year. After a noticeable absence from the bond market in the previous two years the Investment Committee extended the term of investments and directed funds into the intermediate term of the bond market. During the first half of the year 25% of new cash flow was invested in the 5 year bond market and 75% in the 6-12 month sector of the money market. In the third quarter, 50% of new cash flow was invested in the 5 year bond market and the balance in the 6-12 month area of the money market. In the final quarter, term was extended further and 60% of new funds were invested in the 5-10 year bond market with the balance in the 6-12 month area of the money market. In all cases these investments were in highly liquid instruments such as Government of Canada and Provincial bonds and government and bank paper in the money market.

The Superannuation Commission is responsible for cash management and advises the Provincial Treasury of funds available for investment.

The Provincial Treasury provides investment services to the Fund including investment management and safekeeping of securities.

Section 30(2) - An actuarial valuation of the assets and liabilities of the Fund is required to be made by an actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1979. This valuation disclosed an unfunded liability of $407,272,000 in respect of basic pension benefits, given the present statutory levels of employee and employer contributions. Cost of living supplements granted to December 31, 1979 were included in the valuation.

John W. Cook, F.C.I.A.
Acting Commissioner of Municipal Superannuation

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at 31 December 1982 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1982 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
28 June 1983

EXHIBIT A

MUNICIPAL SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Cash	$ 9,923,195	$ 8,382,598
Contributions receivable	17,608,847	16,788,071
Accrued interest on investments	36,311,244	28,955,410
Investments (Note 2(b))		
Short-term	444,485,846	274,051,719
Long-term (Note 3 and Schedule 1)	936,445,678	856,550,168
	$1,444,774,810	$1,184,727,966
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	$ 2,334,298	$ 1,774,877
FUND BALANCE (Exhibit B) (Note 4)		
Basic account	1,306,444,199	1,080,059,045
Retirement annuity account	59,214,320	53,400,448
Inflation adjustment account	76,781,993	49,493,596
	1,442,440,512	1,182,953,089
	$1,444,774,810	$1,184,727,966

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W. Cook, F.C.I.A., Acting Superannuation Commissioner, Trustee

C. Webster, C.A., Comptroller, Superannuation Commission

EXHIBIT B

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	$ 80,314,711	$ 67,411,724
Inflation adjustment	14,590,928	12,218,229
Voluntary and special agreement	5,123,104	4,543,094
Purchase of service	118,211	130,150
Leave of absence	3,854	4,068
Reinstatement	27,122	21,920
	100,177,930	84,329,185
Employers:		
Current service	78,845,222	62,683,928
Inflation adjustment	14,590,928	12,218,229
Past service	1,674,462	1,664,549
Recognition of service	97,338	135,276
Leave of absence	6,564	3,163
	95,214,514	76,705,145
Transfers from other funds	427,417	426,793
Income from investments	144,867,044	115,914,430
Losses on sale of investments (Notes 2(b) and 3)	(600,342)	(571,326)
	340,086,563	276,804,227
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	57,122,805	51,393,654
Inflation adjustment supplements (Note 4)	5,507,493	-
Special agreement supplementary allowances	182,851	173,522
Less reimbursement by former employers	(125,090)	(141,573)
	62,688,059	51,425,603
Refunds	14,577,319	21,423,749
Transfers to other funds	311,856	231,014
Pensioners' medical premiums - matching portion	845,198	544,770
Actuarial and administration expenses	1,708,277	1,728,300
Investment management services (Note 6(a))	468,431	-
	80,599,140	75,353,436
NET INCREASE IN FUND BALANCE	259,487,423	201,450,791
FUND BALANCE AT BEGINNING OF YEAR	1,182,953,089	981,502,298
FUND BALANCE AT END OF YEAR (Exhibit A)	$1,442,440,512	$1,182,953,089

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age. Hospital employees must have a minimum of 10 years contributory service to be eligible for a pension benefit.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit for a minimum of 10 years are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1982 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. While the statements have been prepared on a full accrual basis, no provision has been made for future benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province and deposits with chartered banks and other approved financial institutions purchased with terms in excess of one year. They are carried at the lower of cost and par value, with "cost" defined as acquisition costs adjusted as follows:

(i) Premiums are written off in the year of acquisition.
(ii) Discounts on single maturity bonds are amortized over the term of the bonds.
(iii) Discounts on serial bonds are recognized as income when redemptions occur.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost.

Gains and losses on disposal of investments are recognized as they occur.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1982 $	1981 $
Book Value	936,445,678	856,550,168
Par Value	941,201,953	861,496,453
Market Value	792,871,039	549,281,605

For more details see Schedule 1.

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1982, since it is generally expected that Fund investments will be held to maturity. However, during the year, certain investments were disposed of in order to improve the yield to the Fund, resulting in book losses aggregating $600,342. It is anticipated that future increased interest earnings from reinvestment will more than offset these losses.

4. FUND BALANCE

The Fund balance is made up of a Basic Account, a Retirement Annuity Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary, less refunds to former contributors. During 1982 excess interest earnings of $28,364,863 ($17,873,762 in 1981) were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1983, supplementary allowances at the rate of 10.355% (12.535% in 1982) of the basic life.

4. FUND BALANCE (Continued)

time portion of pensions in payment were granted. The capitalized value of these increases was $28,498,667 ($32,720,856 in 1982), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

5. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1979. In his report on this actuarial valuation the Actuary stated that the statutory basis of contributions, including the 1980 amendments, would be sufficient to fully finance benefits for all new entrants to the plan and to hold the actuarial liability constant as a percentage of future payroll. On this basis, he advised that the unfunded liability would be $407,272,000 for basic pension benefits.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	-	12-1/2% in 1981, decreasing by 1-1/2% per annum to 5-1/2% for 1986 and after.
Interest on fund assets	-	11-1/2% in 1981, decreasing by 1% per annum to 6-1/2% for 1986 and after.
Mortality - active employees	-	70% and 75% of the 1971 Group Annuity table for males and females respectively.
- other retired	-	Progressive Annuity Table rated up one year for males and down one year for females.
Withdrawal	-	Group 1 - 95% and 87% of the graduated select and ultimate experience, respectively, using a three year select period. Group 2 - 80% of the select and ultimate rates used for the previous valuation. Group 3 - 90% of the select and ultimate rates used for the previous valuation. Group 4 - 95% and 88% of the graduated select and ultimate experience respectively, using a three year select period.
Retirement	-	Select and ultimate experience using a modified three-year select period
Retirement age	-	50 - 65

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1982

6. COMPARATIVE FIGURES

a) Investment Management Services

Fees for investment management services have been charged to the Fund for the first time, in 1982, in accordance with section 39 of the Financial Administration Act.

b) 1981 Reclassifications

Certain 1981 comparative figures on the statement of changes in fund balance have been reclassified to conform with the financial statement presentation adopted in 1982. These changes have had no effect on net increase in fund balance for 1981.

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 1

LONG-TERM INVESTMENTS HELD AS AT DECEMBER 31, 1982

	Par Value	Book Value	Market Value
Government of Canada	$ 12,199,000	$ 11,404,717	$ 12,040,107
Government of Canada - Federal Business Development Bank	10,000,000	9,976,369	10,833,000
Province of British Columbia Guaranty			
B. C. Building Corporation Note	5,535,000	5,535,000	6,159,348
B. C. Hydro and Power Authority	598,832,000	595,877,124	489,609,452
B. C. Electric Company	1,423,000	1,413,043	1,150,863
B. C. Railway Company	143,335,000	142,894,112	114,994,632
B. C. School Districts Capital Financing Authority Serials	793,000	787,099	740,914
B. C. School Districts Capital Financing Authority	30,144,000	30,077,471	25,920,967
B. C. Regional Hospital Districts Financing Authority	14,215,000	14,149,666	12,532,103
B. C. Municipal Serials	183,000	179,082	169,665
B. C. Irrigation Districts	4,997,000	4,989,471	3,520,656
B. C. Improvement Districts Serials	241,000	239,156	183,734
B. C. Improvement Districts	1,101,000	1,098,141	786,691
B. C. Waterworks Districts Serials	287,000	286,903	216,056
B. C. Waterworks Districts	232,000	231,130	191,221
B. C. Hospital Improvement Districts Serials	60,000	59,320	59,742
Greater Vancouver Sewerage and Drainage District Serial	778,000	770,337	706,621
Greater Vancouver Sewerage and Drainage District	769,000	768,487	663,339
Municipal Finance Authority of B. C.	53,432,953	53,204,897	49,568,685
Province of Newfoundland Guaranty			
Newfoundland Power	300,000	300,000	321,300
Province of Nova Scotia	6,000,000	6,000,000	6,528,000
Province of Nova Scotia Guaranty			
Nova Scotia Power	1,300,000	1,276,955	1,028,300
Province of Ontario	250,000	236,901	213,750
Province of Ontario Guaranty			
Ontario Hydro	6,394,000	6,363,942	5,535,206
Province of Quebec	14,696,000	14,695,896	15,291,512
Province of Saskatchewan	4,805,000	4,730,459	4,463,565
Term Deposits			
Royal Bank of Canada Swap Deposits	14,000,000	14,000,000	14,317,400
Toronto Dominion Bank Swap Deposits	13,700,000	13,700,000	13,911,010
First City Trust Guaranteed Investment Certificate	1,200,000	1,200,000	1,213,200
	$941,201,953	$936,445,678	$792,871,039
		(Exhibit A)	
1981 Comparisons	$861,496,453	$856,550,168	$549,281,605
		(Exhibit A)	

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 2

CONTRIBUTIONS BY EMPLOYER FOR YEAR ENDED DECEMBER 31, 1982

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
CITIES (36)			
Armstrong	$ 240,938	$ 11,551	$ -
Castlegar	890,001	47,902	-
Courtenay	950,213	65,893	72
Courtenay (Volunteer Firemen)	77,691	10,480	-
Cranbrook	4,200,015	303,146	545
Dawson Creek	2,577,546	159,859	-
Duncan	614,128	41,847	21
Enderby	153,477	9,566	591
Fernie	967,742	66,308	-
Fort St. John	2,436,846	164,684	-
Grand Forks	747,343	43,055	50
Greenwood	76,690	6,936	-
Kamloops	15,365,649	1,008,962	6,707
Kelowna	11,563,030	855,565	-
Kimberley	2,117,549	134,201	-
Langley	1,425,837	86,699	-
Merritt	641,342	36,638	223
Nanaimo	8,519,540	560,688	6,910
Nelson	3,771,730	287,912	7,409
New Westminster	14,439,626	1,229,802	53,620
North Vancouver	6,560,137	517,763	16,782
Penticton	5,544,397	394,496	263
Port Alberni	4,598,594	311,360	4,878
Port Coquitlam	5,123,352	391,787	1,104
Port Moody	3,494,531	284,727	341
Prince George	13,466,961	963,572	-
Prince Rupert	5,414,669	350,831	5,009
Quesnel	1,408,619	83,961	24
Revelstoke	1,115,701	76,720	1,787
Rossland	678,630	48,406	1,631
Trail	2,985,944	209,360	13,708
Vancouver	154,848,495	12,452,504	633,129
Vernon	4,900,292	310,485	2,874
Victoria	23,220,071	1,831,347	122,425
White Rock	1,918,301	128,947	-
Williams Lake	1,091,447	62,622	-
Sub-totals of 36 active City accounts	$308,147,274	$ 23,550,582	$ 880,103
COLLEGES (20)			
Camosun College	$ 2,881,350	$ 157,772	$ -
Capilano College	1,740,349	97,100	-
Cariboo Regional College	1,268,272	70,643	-
College of New Caledonia	1,291,076	66,750	-
Douglas College	1,740,932	92,100	-
East Kootenay Community College	461,504	21,013	297
Emily Carr College of Art	563,589	31,839	-
Fraser Valley College	1,286,391	66,296	-
Justice Institute of B.C.	687,623	32,077	-
Kwantlen College	1,971,751	101,838	-
Malaspina College	1,278,608	69,408	-
North Island College	438,095	19,736	-

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	FOR PAST SERVICE
COLLEGES (Continued)			
Northern Lights College	$ 687,093	$ 39,600	$ -
Northwest Community College	1,064,725	59,532	-
Okanagan Regional College	2,021,333	117,130	-
Open Learning Institute of B.C.	1,226,426	57,367	-
Pacific Marine Training Institute	105,089	7,969	-
Pacific Vocational Institute	2,120,881	118,687	-
Selkirk College	1,786,567	93,826	-
Vancouver Community College	5,684,840	305,740	-
Sub-totals of 20 active College accounts	$ 30,306,494	$ 1,626,425	$ 297
DISTRICTS (43)			
Abbotsford	$ 1,743,730	$ 113,956	$ -
Burnaby	26,429,343	2,009,047	15,276
Campbell River	2,682,840	175,447	176
Central Saanich	1,316,843	99,525	-
Chetwynd	388,608	18,917	-
Chilliwnack	4,340,079	293,044	1,664
Coldstream	366,408	21,892	886
Coquitlam	9,093,241	669,594	-
Delta	14,520,403	1,051,928	-
Elkford	579,744	27,362	-
Esquimalt	3,353,285	282,599	2,239
Houston	436,899	25,232	-
Hudson's Hope	285,566	12,223	-
Invermere	227,375	11,863	-
Kent	358,015	23,873	302
Kitimat	2,970,250	195,405	834
Langley	4,390,470	254,358	148
Logan Lake	208,444	9,255	-
MacKenzie	1,067,747	57,292	-
Maple Ridge	4,447,607	252,011	-
Matsqui	6,148,212	436,020	69
Mission	3,259,480	172,440	746
New Hazelton	57,032	2,806	-
North Cowichan	1,966,555	129,584	713
North Saanich	572,692	32,202	-
North Vancouver	10,357,710	853,930	3,408
Oak Bay	4,636,536	377,298	7,590
Peachland	284,407	17,961	-
Pitt Meadows	714,516	42,348	-
Port Hardy	753,285	40,849	-
Powell River	4,383,526	295,313	1,628
Richmond	22,374,509	1,551,419	854
Saanich	17,106,280	1,389,970	8,084
Salmon Arm	1,450,328	87,611	571
Spallumcheen	218,187	14,130	-
Sparwood	563,855	29,665	-
Squamish	1,067,555	57,710	-
Summerland	1,268,600	77,734	2,897
Surrey	15,795,066	1,117,656	5,319
Terrace	2,324,930	146,829	-
Vanderhoof	387,989	21,819	-
West Vancouver	12,623,359	1,009,980	7,286
Resort Municipality of Whistler	700,726	33,334	-
Sub-totals of 43 active District accounts	$188,222,232	$ 13,543,431	$ 60,690

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
TOWNS (13)			
Comox	$ 446,967	$ 32,097	$ -
Creston	646,803	34,439	-
Gibsons	349,430	15,849	427
Golden	385,962	23,123	-
Hope	401,586	22,356	136
Ladysmith	435,786	31,653	-
Osoyoos	321,625	18,086	-
Parksville	709,088	36,014	-
Port McNeill	189,780	11,264	-
Princeton	308,917	21,106	-
Qualicum Beach	385,713	22,973	-
Sidney	805,667	53,813	-
Smithers	1,019,274	62,953	-
Sub-totals of 13 active Town accounts	$ 6,406,598	$ 385,726	$ 563
VILLAGES (46)			
Alert Bay	$ 107,682	$ 5,393	$ -
Ashcroft	414,793	23,635	-
Burns Lake	287,680	14,210	-
Cache Creek	252,566	11,541	-
Chase	120,335	9,618	-
Clinton	75,023	4,946	-
Cumberland	310,515	17,971	-
Fort Nelson	895,283	47,770	-
Fort St. James	279,140	15,594	-
Fraser Lake	393,105	19,205	-
Fruitvale	107,335	9,021	-
Gold River	325,596	17,833	-
Granisle	171,676	9,876	-
Harrison Hot Springs	125,232	6,277	-
Hazelton	24,344	1,089	-
Kaslo	43,644	3,734	-
Keremeos	93,356	5,691	-
Lake Cowichan	225,744	16,990	-
Lillooet	178,679	10,133	-
Lions Bay	69,805	4,793	-
Lumby	226,723	11,204	7
Lytton	42,596	2,310	-
Massett	227,368	14,078	-
McBride	132,797	10,063	-
Midway	66,904	3,027	-
Montrose	99,256	6,666	-
Nakusp	221,767	14,545	-
New Denver	59,237	3,048	-
Oliver	210,401	11,824	29
One Hundred Mile House	318,498	16,078	-

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
VILLAGES (Continued)			
Pemberton	$ 45,600	$ 3,117	$ -
Port Alice	264,937	16,668	-
Port Clements	27,000	1,890	-
Port Edward	126,268	5,753	-
Pouce Coupe	41,976	3,632	-
Salmo	77,813	6,896	-
Sayward	74,760	3,450	-
Sechelt	73,273	3,331	-
Silverton	41,896	1,849	-
Tansis	316,063	17,091	-
Taylor	109,597	5,640	-
Telkwa	32,694	1,440	-
Tofino	66,553	4,182	-
Ucluelet	109,587	6,936	-
Valemount	24,768	1,786	-
Warfield	127,028	12,815	-
Sub-totals of 46 active Village accounts	$ 7,666,895	$ 444,639	$ 36
REGIONAL DISTRICTS (26)			
Alberni-Clayoquot	$ 174,071	$ 8,122	$ -
Bulkley-Nechako	249,300	17,254	-
Capital	9,318,755	549,355	-
Cariboo	487,911	22,282	-
Central Fraser Valley	330,273	18,430	-
Central Kootenay	895,557	47,076	-
Central Okanagan	839,005	43,342	-
Columbia-Shuswap	284,414	13,207	-
Comox-Strathcona	1,431,969	77,679	-
Cowichan Valley	1,879,082	100,266	-
Dewdney-Alouette	458,631	21,122	-
East Kootenay	759,955	36,711	-
Fraser-Cheam	453,892	23,407	-
Fraser-Fort George	690,703	34,248	-
Greater Vancouver	12,860,070	832,129	16,261
Kitimat-Stikine	250,779	15,217	-
Kootenay-Boundary	478,437	24,615	-
Mount Waddington	258,244	12,726	-
Nanaimo	2,776,543	149,093	-
North Okanagan	405,618	24,425	-
Okanagan-Similkameen	491,748	31,179	-
Peace River-Liard	482,829	28,554	-
Skeena-Queen Charlotte	68,374	6,995	-
Squamish-Lillooet	107,100	4,964	-
Sunshine Coast	567,444	29,322	-
Thompson-Nicola	536,620	30,002	-
Sub-totals of 26 active Regional District accounts	$ 37,557,324	$ 2,201,722	$ 16,261

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
MISCELLANEOUS EMPLOYERS (62)			
Art Gallery of Greater Victoria	$ 257,121	$ 13,422	$ -
B. C. Association of Colleges	74,636	4,687	-
B. C. Cancer Foundation	524,420	26,635	-
B. C. Health Association	1,881,565	100,316	-
B. C. Nurses' Union	1,019,563	65,669	-
B. C. School Trustees Association	802,295	44,003	1,356
Board of Cemetery Trustees of Greater Victoria	223,019	14,532	-
Bella Bella Indian Band	793,278	42,123	-
Britannia Community Services Centre	105,891	5,054	-
Cariboo-Thompson-Nicola Library System	878,973	51,079	-
Colwood Fire Protection District	88,932	8,880	-
Cominco Limited	387,772	62,931	-
Coquitlam Public Library Board	300,943	12,550	-
Cranbrook Health Care Society	230,884	13,195	-
Cultus Lake Park Board	135,420	8,314	-
Dawson Creek Public Library	66,398	3,466	-
Fraser Valley Regional Library	2,400,064	133,602	-
Fruitvale Waterworks District (effective April 1, 1982)	18,442	828	-
Greater Vancouver Library Federation	115,430	7,613	-
Greater Vancouver Metropolitan Board of Health	3,453,509	176,093	-
Greater Victoria Water District	1,273,750	87,090	733
Greater Victoria Public Library (effective July 1, 1982)	840,847	52,796	-
Handicapped Industries Guild (terminated 1982)	10,544	517	-
Health Labour Relations Association	1,288,731	89,139	-
Hospital Employees' Union (Vancouver)	1,437,068	87,414	-
Kitimat Public Library Association	63,798	3,309	-
Knowledge Network	694,976	34,468	-
Maritime Museum of B. C.	63,576	5,636	-
Matsqui-Abbotsford Recreation Commission	380,892	19,539	-
Municipal & Regional Employees Union	176,009	12,983	-
Municipal Finance Authority of B. C.	150,917	8,434	-
Naramata Irrigation District	42,730	2,711	-
Nelson Municipal Library Board	10,096	424	-
North & West Vancouver Emergency Program	46,653	3,808	-
North Shore Union Board of Health	2,690,278	181,797	748
North Vancouver Library	366,165	25,523	-
North Vancouver City Public Library	400,699	25,564	-
North Vancouver Recreation Centre	516,419	23,673	-
Okanagan Basin Water Board (effective January 1, 1982)	37,358	1,837	-
Okanagan Regional Library (effective January 1, 1982)	109,790	6,895	-
Pacific National Exhibition	2,819,252	199,688	92,993
Peachland Irrigation District	46,137	2,664	-
Penticton and District Retirement Service	690,992	36,208	-
Penticton Public Library	151,250	6,633	-
Prince George Public Library	265,783	12,830	-
Public Employers of B. C.	103,081	5,020	-
Registered Nurses Association of B. C.	879,928	52,748	-
Richmond Public Library Board	730,952	44,583	-
Saltspring Island Fire Protection District	53,736	6,967	-
South East Kelowna Irrigation District	124,170	7,109	-
Southern Okanagan Lands Irrigation District	164,950	11,471	-
St. Michael's Centre	983,747	75,910	-
Surrey Parks and Recreation Commission	2,632,104	135,820	-
Tilbury Regional Hospital Laundry	1,675,621	82,047	-
Trail Municipal Public Library Board	67,200	3,357	-

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
MISCELLANEOUS EMPLOYERS (Continued)			
Union of British Columbia Municipalities	$ 210,814	$ 16,599	$ -
Vancouver City Council	77,042	7,925	-
Vancouver Island Regional Library	973,544	56,872	-
Vancouver Museums and Planetarium Association	1,212,937	66,717	-
Vancouver Public Aquarium Association	956,711	55,872	4,456
View Royal Fire Protection District	63,936	8,618	-
Westbank Irrigation District	115,135	6,172	-
Sub-totals of 62 active Miscellaneous Employers accounts	$ 39,358,853	$ 2,370,579	$ 100,286
HOSPITALS BY NAME (113)			
Armstrong-Spallumcheen - Armstrong	$ 289,518	$ 18,802	$ 716
Arrow Lakes - Nakusp	491,086	27,482	336
Ashcroft & District General - Ashcroft	841,001	49,107	1,363
Bella Coola General - Bella Coola	258,070	19,026	308
Boundary - Grand Forks	1,183,399	63,550	696
Bulkley Valley District - Smithers	1,752,594	110,162	670
Burnaby General - Burnaby	14,411,467	820,874	8,532
Burns Lake & District - Burns Lake	1,049,949	61,934	641
Campbell River and District General - Campbell River	4,084,709	240,399	1,319
Cancer Control Agency of B. C. - Vancouver	15,912,996	944,905	8,912
Cariboo Memorial - Williams Lake	2,849,420	157,170	484
Castlegar and District - Castlegar	1,525,016	86,687	394
Chemainus General - Chemainus	675,673	43,086	183
Chetwynd General - Chetwynd	530,991	31,130	-
Children's - Vancouver	13,428,343	766,152	12,437
Chilliwack General - Chilliwack	8,056,170	492,614	8,440
Cowichan District - Duncan	6,756,349	402,145	8,600
Cranbrook District - Cranbrook	4,067,148	237,058	3,044
Creston Valley - Creston	1,426,507	81,780	1,662
Cumberland Diagnostic and Treatment Centre - Cumberland	623,689	35,452	2,079
Dawson Creek and District - Dawson Creek	2,841,646	156,472	2,121
Delta Centennial Hospital Society - Delta	3,955,415	210,807	-
Dr. Helmcken Memorial - Clearwater	262,420	13,657	-
Eagle Ridge Hospital and Health Care Centre - Coquitlam	126,563	9,778	-
Enderby and District Memorial - Enderby	574,422	32,319	1,124
Fellburn Hospital - Burnaby	503,823	28,678	-
Fernie Memorial - Fernie	1,408,012	83,402	1,495
Fort Nelson General - Fort Nelson	625,422	35,107	-
Fort St. John - Fort St. John	3,133,609	174,843	213
Fraser Canyon Hospital - Hope	1,060,335	56,521	122
G. F. Strong Rehabilitation Centre-Vancouver	6,711,687	412,404	3,894
G. R. Baker Memorial - Quesnel	3,189,224	172,761	1,051
Golden and District - Golden	928,966	53,632	167
Gorge Road - Victoria	6,618,914	395,089	1,477
Holy Family - Vancouver	4,371,772	249,879	663
Juan de Fuca Hospital Society - Victoria	7,007,090	381,001	-
Kelowna General - Kelowna	15,982,014	948,654	11,195
Kimberley and District - Kimberley	1,365,387	79,323	3,981

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
HOSPITALS BY NAME (Continued)			
Kitimat General - Kitimat	$ 2,328,452	$ 132,934	$ -
Kootenay Lake District - Nelson	4,354,196	248,840	7,757
Lady Minto Gulf Islands - Ganges	842,620	48,913	1,417
Ladysmith and District General - Ladysmith	865,758	52,506	2,798
Langley Memorial - Langley	6,951,761	396,452	4,277
Lillooet District - Lillooet	806,408	48,822	24
Lion's Gate - North Vancouver	23,553,351	1,376,899	16,170
Louis Brier - Vancouver	1,435,726	78,662	-
MacKenzie and District - MacKenzie	417,518	21,702	-
Maple Ridge - Maple Ridge	4,745,611	271,435	1,510
Mater Misericordiae - Rossland	809,309	51,574	1,956
Matsqui-Sumas-Abbotsford - Abbotsford	7,456,542	400,275	1,627
McBride and District - McBride	360,534	20,427	66
Menno - Abbotsford	990,213	58,105	-
Mills Memorial - Terrace	3,199,994	176,874	246
Mission Memorial - Mission	3,658,180	195,139	1,984
Mount St. Francis - Nelson	1,272,042	88,443	470
Mount St. Joseph - Vancouver	7,049,476	379,905	4,239
Mount St. Mary - Victoria	1,102,508	75,429	1,872
Nanaimo Regional - Nanaimo	14,025,254	792,075	8,731
Nicola Valley General - Merritt	1,016,569	57,913	819
100 Mile House District General - 100 Mile House	978,342	55,134	-
Peace Arch District - White Rock	5,075,622	305,540	2,448
Penticton Regional - Penticton	8,347,710	487,135	7,340
Port Alice - Port Alice	195,402	9,282	-
Port Hardy - Port Hardy	332,879	17,568	-
Port McNeill - Port McNeill	350,937	23,361	-
Pouce Coupe Community - Pouce Coupe	590,849	34,350	205
Powell River General - Powell River	3,927,401	231,178	6,342
Prince George Regional District - Prince George	14,551,094	768,475	2,757
Prince Rupert Regional - Prince Rupert	4,050,052	216,905	4,509
Princeton General - Princeton	610,661	35,587	1,004
Queen Alexandra Hospital for Children - Victoria	2,173,915	137,644	2,433
Queen Charlotte Islands General - Queen Charlotte City	354,243	22,002	118
Queen Victoria - Revelstoke	1,103,868	61,571	1,516
Queen's Park Hospital Society - New Westminster	3,684,874	187,517	-
R. W. Large Memorial - Bella Bella	244,066	15,214	387
Richmond General - Richmond	7,813,188	448,495	-
Royal Columbian - New Westminster	32,959,999	1,834,105	63,243
Royal Inland - Kamloops	21,012,824	1,112,102	9,195
Royal Jubilee - Victoria	37,688,134	2,190,967	24,627
Saanich Peninsula - Saanichton	4,020,199	224,739	-
Shaughnessy - Vancouver	28,505,135	1,682,905	-
Shuswap Lake General - Salmon Arm	2,804,811	170,380	3,032
Slocan Community - New Denver	614,469	42,789	610
South Okanagan General - Oliver	2,074,611	117,768	888
Sparwood General - Sparwood	717,538	40,896	273
Squamish General - Squamish	669,257	38,628	1,299
St. Bartholomew's - Lytton	372,369	23,170	-
St. Georges - Alert Bay	781,074	43,812	2,023
St. John - Vanderhoof	1,059,999	52,989	462
St. Joseph's - Comox	4,990,705	287,748	3,300

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
HOSPITALS BY NAME (Continued)			
St. Mary's - New Westminster	$ 6,227,311	$ 366,961	$ 5,379
St. Mary's - Sechelt	2,216,173	128,653	182
St. Paul's - Vancouver	31,734,993	1,779,538	49,215
St. Vincent's - Vancouver	6,545,675	391,623	9,156
St. Vincent's Aroutus - Vancouver	1,077,560	58,706	-
Stewart General - Stewart	136,048	6,372	-
Stuart Lake - Fort St. James	603,272	31,276	-
Summerland General - Summerland	768,175	56,817	1,524
Sunny Hill Hospital for Children - Vancouver	1,650,149	87,759	271
Surrey Memorial - North Surrey	14,950,051	868,091	2,391
Tahsis Hospital - Tahsis	271,129	13,883	-
The Salvation Army Grace - Vancouver	5,466,355	335,967	7,972
Tofino General - Tofino	502,955	27,500	179
Trail Regional - Trail	7,251,908	424,248	10,890
University Health Sciences Centre - Vancouver	16,446,486	845,817	-
University Health Services Centre - Vancouver (merged to Health Sciences Centre, April 1, 1982)	25,451	2,095	-
Vancouver General - Vancouver	82,698,516	4,775,092	52,213
Vernon Jubilee - Vernon	8,669,180	473,036	8,983
Victoria General - Victoria	24,243,522	1,372,661	29,801
Victorian - Kaslo	171,657	10,377	253
West Coast General - Port Alberni	3,925,583	237,333	9,065
Windermere District - Invermere	902,877	51,709	20
Wrinch Memorial - Hazelton	789,646	45,760	1,669
Sub-totals of 113 active Hospital accounts	$638,033,677	$ 36,470,396	$ 471,456
LONG TERM AND EXTENDED CARE HOSPITALS (37)			
Alberni Valley Intermediate Care Home Society	$ 504,729	$ 23,746	$ -
Arrowsmith Rest Home Society	27,669	2,524	-
Bevan Lodge Association	203,714	13,148	-
Cariboo Park Home Society	376,489	17,792	-
Chilliwack Intermediate Care Housing Society	556,319	34,059	-
Columbia View Lodge	310,796	15,517	-
Cowichan Intermediate Care Society	430,989	24,402	-
Creston and District Health Society	146,430	8,259	-
David Lloyd-Jones Home	325,862	22,839	-
Dogwood Lodges	2,251,465	134,199	-
Dr. F. W. Green Memorial Home Society	235,146	13,465	-
Finnish Canadian Rest Home Association	186,537	10,138	-
Finnish Manor	379,495	19,295	-
Glacier View Lodge Society	269,885	15,626	-
Greenwoods, Gulf Island Intermediate Care Society	218,261	11,824	-
Henry M. Durand Special Care Society	139,623	7,749	-
Jubilee Home Society	271,488	13,128	-
Kimberley Special Care Home Society	489,455	39,508	-
Lillooet Intercare Society (Mt. View Lodge)	23,340	1,650	-
Luther Court Society	159,889	7,863	-
Menno Home	291,617	20,862	-
Moberly Park Manor Society	134,758	6,582	-
Nanaimo Travellers Lodge Society	136,688	6,709	-

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
LONG TERM AND EXTENDED CARE HOSPITALS (Continued)			
Olive Devaud Residence	$ 97,641	$ 6,339	$ -
Omineca Lodge	163,331	8,327	-
Overlander Extended Care Hospital	1,545,526	87,771	-
Parkdale Place Multicare Residence	124,257	7,923	-
Ponderosa Lodge	1,413,191	76,460	-
Prince Rupert Health Care Society	329,858	15,419	-
Princeton Long Term Care Society	171,209	7,944	-
Salmon Arm Pioneer Society	27,782	2,614	-
Shaughnessy Manor Long Term Care Society	372,595	18,879	-
Tabor Home Society	356,934	23,873	-
The New Vista Society	122,136	7,743	-
Trillium Health Care Society	131,508	6,312	-
Youville Residence	485,288	33,668	-
Yucalta Lodge Society	221,599	12,356	-
Sub-totals of 37 active Long Term and Extended Care Hospital accounts	$ 13,653,499	$ 786,512	$ -
SCHOOL DISTRICTS (69)			
Agassiz-Harrison (No. 76)	$ 365,569	$ 21,273	$ -
Alberni (No. 70)	2,845,464	181,924	3,164
Armstrong-Spallumcheen (No. 21)	480,946	27,074	-
Arrow Lakes (No. 10)	364,289	22,286	-
Burnaby (No. 41)	6,842,656	622,365	2,295
Burns Lake (No. 55)	330,592	16,210	-
Campbell River (No. 72)	2,244,349	147,559	-
Cariboo-Chilcotin (No. 27)	3,554,559	204,166	-
Castlegar (No. 9)	1,189,206	79,612	-
Central Coast (No. 49)	342,831	19,159	643
Central Okanagan (No. 23)	5,456,068	355,063	310
Chilliwack (No. 33)	2,763,961	166,410	123
Courtenay (No. 71)	2,636,321	166,807	1,290
Cowichan (No. 65)	2,743,127	160,342	464
Cranbrook (No. 2)	1,533,421	95,850	-
Creston-Kaslo (No. 86)	1,172,729	71,265	168
Delta (No. 37)	4,565,068	276,196	-
Fernie (No. 1)	1,387,035	91,533	58
Golden (No. 18)	362,550	21,382	-
Grand Forks (No. 12)	590,549	38,483	111
Greater Victoria (No. 61)	12,089,676	801,770	11,810
Gulf Islands (No. 64)	504,089	31,755	633
Hope (No. 32)	442,200	30,467	648
Howe Sound (No. 48)	1,377,352	87,033	165
Kamloops (No. 24)	9,415,425	582,748	1,338
Keremeos (No. 16)	235,464	16,199	-
Kettle Valley (No. 13)	286,563	16,934	-
Kimberley (No. 3)	974,712	56,805	179
Kitimat (No. 80)	1,407,896	81,741	-
Lake Cowichan (No. 66)	680,468	47,964	6,170
Lillooet (No. 29)	584,665	33,178	2,282
Maple Ridge/Pitt Meadows (No. 42)	3,149,495	191,088	29,892
Merritt (No. 31)	903,914	54,877	-
Mission (No. 75)	1,919,884	123,725	-
Nanaimo (No. 68)	5,340,531	329,333	-
Nechako (No. 56)	1,721,724	95,894	36
Nelson (No. 7)	1,779,249	117,226	1,068
New Westminster (No. 40)	2,489,109	148,801	5,611
Nisyha (No. 92)	451,795	23,483	-
North Thompson (No. 26)	707,259	44,816	-
North Vancouver (No. 44)	6,193,251	427,591	3,027
Peace River South (No. 59)	1,972,095	119,177	13,338
Penticton (No. 15)	1,957,830	130,422	363

	CONTRIBUTORY SALARIES 1982	EMPLOYER CONTRIBUTIONS FOR CURRENT SERVICE	EMPLOYER CONTRIBUTIONS FOR PAST SERVICE
SCHOOL DISTRICTS (Continued)			
Powell River (No. 47)	$ 2,109,021	$ 142,715	$ 258
Prince George (No. 57)	9,037,769	502,355	-
Prince Rupert (No. 52)	1,122,665	75,629	120
Princeton (No. 17)	337,897	23,660	-
Qualicum (No. 69)	1,230,956	77,911	309
Queen Charlotte (No. 50)	135,647	10,328	11,521
Quesnel (No. 28)	2,116,158	135,668	1,155
Revelstoke (No. 19)	844,705	46,473	-
Richmond (No. 38)	8,926,475	547,700	611
Saanich (No. 63)	2,242,168	137,864	758
Shuswap (No. 89)	2,500,787	156,055	-
Smithers (No. 54)	978,957	63,550	-
Sooke (No. 62)	2,786,080	172,530	118
South Cariboo (No. 30)	1,101,637	63,446	775
Southern Okanagan (No. 14)	796,294	48,765	220
Summerland (No. 77)	354,993	29,656	-
Sunshine Coast (No. 46)	968,666	61,364	-
Surrey (No. 36)	11,188,344	727,603	-
Terrace (No. 88)	2,054,949	121,020	-
Trail (No. 11)	1,743,569	110,458	-
Vancouver (No. 39)	27,234,619	1,794,047	45,581
Vancouver Island North (No. 85)	1,679,552	85,363	-
Vancouver Island West (No. 84)	338,459	23,448	-
Vernon (No. 22)	4,224,720	274,283	158
West Vancouver (No. 45)	3,008,092	200,369	-
Windermere (No. 4)	581,571	45,892	-
Sub-totals of 69 active School District accounts	$ 190,000,686	$ 12,056,138	$ 144,770
Totals of 465 active accounts	$1,459,353,532	$ 93,436,150	$1,074,462

MUNICIPAL SUPERANNUATION FUND
SCHEDULE 3(a)
INVESTMENT INTEREST AND TRANSACTIONS
COMPARATIVE STATISTICS, JANUARY 1, 1973 TO DECEMBER 31, 1982

	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
	%	%	%	%	%	%	%	%	%	%
OVERALL AVERAGE EARNED RATE OF FUND (NET) (1)	6.644	6.976	7.272	7.660	7.718	8.237	9.175	9.356	11.002	11.377
AVERAGE RATE OF RETURN OF LONG-TERM INVESTMENTS PURCHASED IN YEAR	7.918	9.608	10.220	9.950	9.411	9.833	10.481	12.384	14.334	13.592
	$ (000)	$ (000)	$ (000)	$ (000)	$ (000)	$ (000)	$ (000)	$ (000)	$ (000)	$ (000)
NET INTEREST EARNINGS IN YEAR (2)	18,229	22,063	27,023	35,662	42,342	52,902	68,567	81,105	110,855	140,266
CHANGES IN INVESTMENTS IN YEAR (AT PAR):										
Long-term										
Purchases	39,155	39,653	71,612	111,561	114,000	109,372	95,034	111,564	5,087	11,664
Maturities & Sales	5,146	3,303	10,649	2,884	28,151	16,447	11,990	8,052	6,030	6,472
Net Increase (Decrease)	34,009	36,350	60,963	108,697	85,849	92,925	83,044	103,512	(943)	5,192
Short-term Increase (Decrease)	-	-	(545)	(8,105)	5,821	4,166	37,337	33,135	167,046	150,388
Inflation Account (Short-term Investments) (3)	-	-	-	-	-	-	-	2,341	20,245	20,046
FUND BALANCE AT YEAR END	300,048	348,293	412,484	518,257	609,780	713,991	834,443	981,502	1,182,953	1,442,441

(1) After charging Administration costs and calculated by reference to book value of assets.
(2) Includes amortization of discounts, write-off of premiums on purchases and losses on sales, but before charging Administration costs; Basic Fund only.
(3) Commenced October 1, 1980; a significant portion of these investments is transferred to the Basic Account the following January 1.

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 3(b)

INFLATION ADJUSTMENT ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
ACCOUNT BALANCE INCREASED BY:		
Contributions		
Employee	$ 14,590,928	$ 12,218,229
Employer	14,591,283	12,218,229
Transfers from other funds	6,423	1,216
Investment income	4,000,812	2,871,222
Excess interest transferred from Basic Account	28,456,990	13,405,321
	61,646,436	40,714,217
ACCOUNT BALANCE DECREASED BY:		
Refunds	1,137,375	1,035,710
Transfers to other funds	1,485	1,597
Allowance increase present value transfers to Basic Account	33,219,179	-
	34,358,039	1,037,307
NET INCREASE DURING YEAR	27,288,397	39,676,910
ACCOUNT BALANCE AT BEGINNING OF YEAR	49,493,596	9,816,686
ACCOUNT BALANCE AT END OF YEAR	$ 76,781,993	$ 49,493,596

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 4

MAIN COMPARATIVE STATISTICS, JANUARY 1, 1973 TO DECEMBER 31, 1982

Fiscal Year	Number of Contributors	Contributions		Employee Refunds		Superannuation Allowances			
		Employee	Employer	Number	Amount	Granted During Year	Deaths & Expir-ations	In Force at End of Year	Amount Paid
1973	35,182	17,131,305	17,017,372	4,233	3,434,686	645	125	4,895	9,737,854
1974	42,317	22,256,626	21,223,308	5,039	4,521,225	745	131	5,509	12,512,095
1975	47,940	30,663,494	28,402,562	5,344	4,660,425	717	134	6,092	16,576,253
1976	50,982	37,509,012	34,297,347	6,119	6,180,511	769	163	6,698	20,868,309
1977	53,598	43,540,084	39,888,438	6,365	8,150,503	731	149	7,280	25,415,352
1978	55,050	47,242,417	44,656,299	6,656	10,090,134	753	175	7,858	30,610,783
1979	63,186	52,654,500	51,468,877	7,431	13,288,096	812	175	8,495	36,796,260
1980	67,129	65,877,331	60,554,300	8,617	14,891,973	792	221	9,066	40,098,485
1981	69,912	84,329,185	76,705,145	8,626	21,423,749	850	205	9,711	51,425,603
1982	72,439	100,177,930	95,214,514	5,448	14,577,319	895	217	10,389	62,688,059

MUNICIPAL SUPERANNUATION FUND
SCHEDULE 5
COMPARATIVE STATISTICS, January, 1973 TO DECEMBER 31, 1982
Subdivided According to Sex of Contributor

Fiscal Year	Maximum Retirement Age	Number of Contributors		Number of Refunds Granted		Superannuation Allowances					
						Granted During Year		Deaths and Expirations		In Force at End of Year	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
1973	65	14,521	16,657	1,164	2,911	361	186[1]	71	24	2,736	734
	60	3,109	895	65	93	77	21	18	12	890	535
1974	65	16,163	22,136	1,522	3,321	434	210[1]	78	31	3,092	913
	60	3,270	748	81	115	71	30	18	4	943	561
1975	65	17,544	26,188	1,235	3,995	371	242	80	32	3,383	1,123
	60	3,596	612	54	60	76	26	19	3	1,002	584
1976	65	18,713	27,871	1,555	4,472	423	246	108	29	3,698	1,340
	60	3,841	557	64	28	69	31	23	3	1,048	612
1977	65	19,332	29,756	1,622	4,670	401	241	114	32	3,985	1,549
	60	4,020	490	42	31	62	27	2	1	1,106	638
1978	65	19,503	31,005	1,639	4,934	412	261	134	34	4,263	1,776
	60	4,102	440	64	19	62	18	3	4	1,167	652
1979	65	22,241	35,700	1,846	5,523	434	264	73	58	4,624	1,942
	60	4,739	506	43	19	85	29	1	3	1,251	678
1980[2]	65	22,627	39,679	2,277	6,251	419	256	190	26	5,726	2,611
	60	4,336	487	71	18	80	37	3	2	511	218
1981[2]	65	22,974	42,070	2,212	6,246	451	273	140	58	6,037	2,826
	60	4,418	450	81	19	99	27	3	4	607	241
1982[2]	65	23,749	43,795	1,243	4,156	475	322	154	58	6,358	3,090
	60	4,446	449	38	11	71	27	2	3	676	265

1 - Includes resumption of remarried widows' allowances (1973 - 2, 1974 - 32).
2 - Allowances in force were restated from the "recipient" basis to the "contributor" sex and age basis in 1982. Comparative figures for 1980 and 1981 have been restated.

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6(a)

SUMMARY OF NORMAL ALLOWANCES GRANTED DURING 1982

SUBDIVIDED BY YEARS OF SERVICE AND VALUE OF ALLOWANCE

Years of Service	Number of Allowances Granted	Average Salary During Last Five Years	Average Annual Allowance on Single Life Plan	Average Value of Allowance	Average Employee's Share	Average Employer's Share
		$	$	$	$	$
Under 10 years	93	18,161	1,810	18,113	7,149	10,964
10 - 14	167	18,951	3,171	36,150	12,717	23,433
15 - 19	128	19,079	4,908	54,331	16,415	37,917
20 - 24	130	21,736	7,936	86,589	23,660	62,930
25 - 29	102	23,737	11,432	122,635	32,877	89,758
30 - 34	120	24,322	14,975	162,277	44,946	117,331
35 - 39	33	27,639	18,052	200,028	50,378	149,650
AVERAGE OF NORMAL ALLOWANCES GRANTED DURING YEAR:						
20	63 (age)	21,182	7,644	83,353	23,740	59,613
TOTAL VALUE OF NORMAL ALLOWANCES GRANTED DURING YEAR:						
	773	16,373,717	5,908,905	64,432,147	18,351,159	46,080,988

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 6(b)

NORMAL ALLOWANCES GRANTED DURING YEAR ENDED DECEMBER 31, 1982

SUBDIVIDED BY YEARS OF SERVICE AND AGE AT RETIREMENT

GRANTED TO FORMER CONTRIBUTORS WHOSE MAXIMUM RETIREMENT AGE WAS 65

Years of Service	Age at Retirement												
	55	56	57	58	59	60	61	62	63	64	65	Total	%
Under 10	1	2	2	-	-	3	6	7	4	10	57	92	13
10 - 14	5	1	7	3	4	25	13	19	6	19	59	161	24
15 - 19	4	2	4	-	3	17	15	11	11	14	45	126	19
20 - 24	1	4	-	1	3	25	14	7	3	8	48	114	17
25 - 29	2	1	1	-	1	17	11	8	2	7	33	83	12
30 - 34	3	2	3	1	3	15	18	10	4	7	14	80	12
35 & Over	1	2	2	2	3	1	2	-	3	2	6	24	3
Total	17	14	19	7	17	103	79	62	33	67	262	680	
Percent	3	2	3	1	3	15	12	9	5	10	37		100

GRANTED TO FORMER CONTRIBUTORS WHOSE MAXIMUM RETIREMENT AGE WAS 60

Years of Service	Age at Retirement												
	50	51	52	53	54	55	56	57	58	59	60	Total	%
10 - 14	1	-	-	1	-	-	-	-	-	2	1	5	5
15 - 19	-	-	-	-	-	-	-	-	-	1	4	5	5
20 - 24	-	-	-	-	2	5	-	-	-	-	6	13	15
25 - 29	-	-	1	-	1	5	1	2	2	3	5	20	22
30 - 34	-	-	-	3	-	1	7	1	4	5	16	37	41
35 & Over	-	-	-	-	-	1	1	1	3	1	4	11	12
Total	1	-	1	4	3	12	9	4	9	12	36	91	
Percent	1	0	1	4	3	13	10	4	10	13	41		100

ALLOWANCES OTHER THAN NORMAL GRANTED DURING YEAR ENDED DECEMBER 31, 1982

Number of Allowances Granted	Death	Disability	Deferred
122	39	20	63

MUNICIPAL SUPERANNUATION FUND

SCHEDULE 7

Number of Contributors and Pensioners by Employer, as at December 31, 1982

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
CITIES (37)						
Armstrong	9	-	-	2	1	12
Castlegar	27	-	-	8	4	39
Chilliwack	-	-	-	-	5	5
Courtenay	27	1	-	7	7	42
Courtenay (Volunteer Firemen)	-	28	-	-	1	29
Cranbrook	87	32	1	19	21	160
Dawson Creek	65	14	-	17	4	100
Duncan	21	-	-	3	8	32
Enderby	5	-	-	1	2	8
Fernie	23	8	-	7	6	44
Fort St. John	53	13	-	24	6	96
Grand Forks	21	-	-	7	2	30
Greenwood	2	-	-	1	-	3
Kamloops	336	91	1	106	59	593
Kelowna	204	96	3	63	61	427
Kimberley	51	9	-	14	10	84
Langley	40	3	-	10	1	54
Merritt	17	-	-	7	7	31
Nanaimo	214	46	-	65	54	379
Nelson	84	31	1	20	46	182
New Westminster	230	165	12	95	199	701
North Vancouver	136	50	1	56	87	334
Penticton	121	26	1	40	38	226
Port Alberni	108	22	-	34	37	201
Port Coquitlam	100	48	-	36	13	197
Port Moody	53	46	-	24	11	134
Prince George	344	86	-	110	17	557
Prince Rupert	135	21	-	41	32	229
Quesnel	45	2	-	13	6	66
Revelstoke	31	5	-	7	19	62
Rossland	21	2	-	3	7	33
Trail	76	12	1	14	59	162
Vancouver	2,398	1,709	101	1,374	2,459	8,041
Vernon	114	24	-	20	38	196
Victoria	413	244	9	87	400	1,153
White Rock	42	12	-	16	5	75
Williams Lake	33	-	-	11	3	47
Sub-totals of 36 active City Accounts	5,688	2,846	131	2,364	3,735	14,764
COLLEGES (20)						
Camosun College	51	-	-	103	2	156
Capilano College	19	-	1	55	2	77
Cariboo Regional College	15	-	-	45	1	61
College of New Caledonia	15	-	-	56	2	73
Douglas College	18	-	-	72	-	90
East Kootenay Community College	3	-	-	25	-	28
Emily Carr College of Art	11	-	2	14	-	27
Fraser Valley College	14	-	-	58	-	72
Justice Institute of B.C.	4	-	-	36	-	40
Kwantlen College	23	-	-	73	-	96
Malaspina College	12	-	-	49	2	63

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
COLLEGES (Continued)						
North Island College	3	-	-	20	1	24
Northern Lights College	15	-	-	25	2	42
Northwest Community College	20	-	-	32	-	52
Okanagan Regional College	35	-	-	67	4	106
Open Learning Institute of B.C.	16	-	-	55	-	71
Pacific Marine Training Institute	1	-	-	5	-	6
Pacific Vocational Institute	49	-	-	58	6	113
Selkirk College	34	-	-	65	7	106
Vancouver Community College	77	-	6	223	11	317
Sub-totals of 20 active College accounts	435	-	9	1,136	40	1,620
DISTRICTS (44)						
Abbotsford	46	-	-	14	5	65
Burnaby	493	198	12	236	218	1,157
Campbell River	54	20	-	24	8	106
Central Saanich	23	12	-	9	6	50
Chetwynd	13	1	-	5	-	19
Chilliwhack	103	7	-	43	12	165
Coldstream	10	-	-	3	2	15
Coquitlam	142	100	-	62	9	313
Delta	205	200	11	81	14	511
Elkford	15	-	-	9	-	24
Esquimalt	65	38	-	12	32	147
Houston	11	-	-	5	1	17
Hudson's Hope	8	-	-	3	-	11
Invermere	9	-	-	2	1	12
Kent	9	-	-	4	3	16
Kitimat	69	17	1	27	15	129
Langley	131	-	1	49	30	211
Logan Lake	3	-	-	6	-	9
MacKenzie	29	2	-	10	-	41
Maple Ridge	139	-	-	50	12	201
Matsqui	140	51	-	39	20	250
Mission	100	-	-	24	15	139
New Hazelton	1	-	-	2	-	3
North Cowichan	65	-	2	12	11	90
North Saanich	16	-	-	8	4	28
North Vancouver	174	129	2	64	97	466
Oak Bay	85	51	-	30	56	222
Peachland	9	-	-	3	-	12
Pitt Meadows	22	-	-	6	-	28
Port Hardy	18	-	-	3	1	22
Powell River	99	19	-	23	33	174
Richmond	472	162	2	211	81	928
Saanich	306	198	11	70	162	747
Salmon Arm	41	-	-	13	5	59
Spallumcheen	7	-	1	1	-	9
Sparwood	14	1	-	8	1	24
Squamish	24	3	-	21	4	52
Sumas	-	-	-	-	2	2
Summerland	36	-	-	9	15	60
Surrey	330	109	7	129	163	738
Terrace	58	8	-	20	7	93
Vanderhoof	11	1	-	3	2	17
West Vancouver	222	140	-	73	90	525
Resort Municipality of Whistler	21	-	-	8	-	29
Sub-totals of 43 active District accounts	3,848	1,467	50	1,434	1,137	7,936

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
TOWNS (13)						
Comox	12	1	-	5	3	21
Creston	18	1	-	5	2	26
Gibsons	8	-	-	7	3	18
Golden	15	-	-	3	-	18
Hope	16	-	-	1	5	22
Ladysmith	17	-	-	3	3	23
Osoyoos	9	-	-	1	-	10
Parksville	9	-	-	8	-	17
Port McNeil	4	-	-	3	1	8
Princeton	10	-	-	2	3	15
Qualicum Beach	12	-	-	2	-	14
Sidney	23	-	1	8	5	37
Smithers	24	1	-	6	4	35
Sub-totals of 13 active Town accounts	177	3	1	54	29	264
VILLAGES (46)						
Alert Bay	4	-	-	1	2	7
Ashcroft	10	-	-	5	-	15
Burns Lake	9	-	-	1	-	10
Cache Creek	7	-	-	1	-	8
Chase	3	-	-	2	-	5
Clinton	3	-	-	-	-	3
Cumberland	9	-	-	5	1	15
Fort Nelson	21	6	-	8	1	36
Fort St. James	9	-	-	3	-	12
Fraser Lake	11	-	-	2	1	14
Fruitvale	3	-	-	1	1	5
Gold River	9	-	-	1	1	11
Granisle	3	-	-	4	-	7
Harrison Hot Springs	5	-	-	1	-	6
Hazelton	1	-	-	-	-	1
Kaslo	3	-	-	1	-	4
Keremeos	3	-	-	1	1	5
Lake Cowichan	6	-	-	2	3	11
Lillooet	5	-	-	2	1	8
Lions Bay	3	-	-	-	-	3
Lumby	8	-	-	2	1	11
Lytton	2	-	-	-	-	2
Massett	8	-	-	2	-	10
McBride	4	-	-	1	2	7
Midway	2	-	-	1	-	3
Montrose	3	-	-	1	1	5
Nakusp	8	-	-	2	-	10
New Denver	2	-	-	-	-	2
Oliver	7	-	-	2	3	12
One Hundred Mile House	10	-	-	4	-	14
Pemberton	2	-	-	-	-	2
Port Alice	5	-	-	5	-	10
Port Clements	1	-	-	-	-	1
Port Edward	3	-	-	1	-	4
Pouce Coupe	2	-	-	-	1	3

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
VILLAGES (Continued)						
Salmo	3	-	-	1	-	4
Sayward	2	-	-	1	-	3
Sechelt	2	-	-	1	2	5
Silverton	1	-	-	1	-	2
Tahsis	9	-	-	2	-	11
Taylor	2	-	-	2	-	4
Telkwa	1	-	-	-	-	1
Tofino	2	-	-	2	-	4
Ucluelet	4	-	-	3	-	7
Valemount	-	-	-	1	-	1
Warfield	3	-	-	2	1	6
Sub-totals of 46 active Village accounts	223	6	-	78	23	330
REGIONAL DISTRICTS (26)						
Alberni-Clayoquot	2	-	-	3	-	5
Bulkley-Nechako	5	-	-	3	2	10
Capital	140	-	4	205	22	371
Cariboo	10	-	-	13	1	24
Central Fraser Valley	11	-	-	3	1	15
Central Kootenay	21	-	-	13	2	36
Central Okanagan	22	-	-	5	-	27
Columbia-Shuswap	6	-	-	5	-	11
Comox-Strathcona	38	-	-	24	1	63
Cowichan Valley	49	-	-	34	3	86
Dewdney-Alouette	8	-	-	8	1	17
East Kootenay	15	-	-	11	2	28
Fraser-Cheam	12	-	-	6	-	18
Fraser-Fort George	13	-	-	12	-	25
Greater Vancouver	353	-	2	77	115	547
Kitimat-Stikine	4	-	-	6	-	10
Kootenay-Boundary	13	1	-	6	1	21
Mount Waddington	7	-	-	5	-	12
Nanaimo	84	-	-	24	1	109
North Okanagan	11	-	-	3	1	15
Okanagan-Similkameen	10	-	-	6	1	17
Peace River-Liard	11	-	-	9	-	20
Skeena-Queen Charlotte	1	-	-	2	-	3
Squamish-Lillooet	2	-	-	2	1	5
Sunshine Coast	18	-	-	3	3	24
Thompson-Nicola	14	-	-	4	2	20
Sub-totals of 26 active Regional District accounts	880	1	6	492	160	1,539

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
MISCELLANEOUS EMPLOYERS (73)						
Art Gallery of Greater Victoria	7	-	-	8	1	16
B. C. Association of Colleges	1	-	-	2	-	3
B. C. Cancer Foundation	8	-	-	13	3	24
B. C. Health Association	25	-	-	41	1	67
B. C. Housing & Management Commission	-	-	-	-	12	12
B. C. Medical Centre	-	-	-	-	1	1
B. C. Nurses' Union	8	-	-	21	-	29
B. C. School Trustees Association	9	-	-	14	-	23
Bella Bella Indian Band	13	-	-	10	-	23
Board of Cemetery Trustees of Greater Victoria	8	-	-	-	1	9
Britannia Community Services Centre	1	-	-	4	-	5
Burnaby Public Library	-	-	-	-	1	1
Cariboo-Thompson-Nicola Library System	11	-	2	29	1	43
Catholic Family & Childens' Services	-	-	-	-	4	4
Colwood Fire Protection District	-	3	-	-	-	3
Cominco Limited	-	10	-	-	17	27
Coquitlam Public Library Board	1	-	-	14	-	15
Cranbrook Health Care Society	2	-	-	17	-	19
Cultus Lake Park Board	5	-	-	1	1	7
Dawson Creek Public Library	2	-	-	2	-	4
Family and Children's Service	-	-	-	-	6	6
Fraser Valley Regional Library	8	-	-	106	5	119
Fruitvale Waterworks District (effective April 1, 1982)	1	-	-	-	-	1
Greater Nanaimo Water District	-	-	-	-	3	3
Greater Vancouver Library Federation	1	-	-	3	-	4
Greater Vancouver Metropolitan Board of Health	41	-	-	97	-	138
Greater Vancouver Sewerage, Drainage and Water District	-	-	-	-	50	50
Greater Victoria Water District	38	-	2	4	9	53
Greater Victoria Public Library (effective July 1, 1982)	16	-	6	60	-	82
Health Labour Relations Association	19	1	-	16	1	37
Hospital Employees' Union (Vancouver)	18	-	-	29	7	54
Keremeos Irrigation District	-	-	-	-	1	1
Kitimat Public Library Assoc.	-	-	-	3	1	4
Knowledge Network	13	-	-	14	-	27
Magistrates	-	-	-	-	6	6
Maritime Museum of B. C.	3	-	-	1	1	5
Matsqui-Abbotsford Recreation Commission	11	-	-	7	-	18
Mayne Island Improvement Dist.	-	-	-	-	1	1
Municipal & Regional Employees' Union	3	-	-	3	1	7
Municipal Finance Authority of B.C.	2	-	-	2	-	4
Naramata Irrigation District	1	-	-	1	-	2
Nelson Municipal Library Board	-	-	-	-	1	1
North & West Vancouver Emergency Program	1	-	-	-	1	1

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
MISCELLANEOUS EMPLOYERS (Continued)						
North Shore Union Board of Health	15	-	7	70	18	110
North Vancouver Library	2	-	-	11	-	13
North Vancouver City Public Library	3	-	-	16	-	19
North Vancouver Recreation Centre	10	-	-	9	2	21
Okanagan Basin Water Board (effective Jan. 1, 1982)	1	-	-	-	-	1
Okanagan Regional Library (effective Jan. 1, 1982)	-	-	-	8	-	8
Pacific National Exhibition	80	-	-	22	37	139
Peachland Irrigation District	2	-	-	-	-	2
Penticton & District Retirement Service	4	-	-	26	-	30
Penticton Public Library	1	-	-	6	-	7
Prince George Public Library	2	-	-	11	-	13
Public Employers of B. C.				4		4
Registered Nurses Assoc. of B.C.	5	-	-	24	5	34
Richmond Public Library Board	5	-	-	32	-	37
Saltspring Island Fire Protection District	-	2	-	-	-	2
South East Kelowna Irrigation District	3	-	-	1	-	4
Southern Okanagan Lands Irrigation District	9	-	-	-	3	12
St. Michael's Centre	11	-	-	40	-	51
Surrey Parks and Recreation Commission	80	-	-	29	7	116
Tilbury Regional Hospital Laundry	31	-	-	78	-	109
Trail Municipal Public Library Board	-	-	-	3	-	3
Union of British Columbia Municipalities	4	-	-	2	-	6
University Endowment Lands	-	-	-	-	2	2
Vancouver City Council	2	-	-	-	3	5
Vancouver Island Regional Library	9	-	-	35	5	49
Vancouver Museums and Planetarium Association	27	-	-	21	6	54
Vancouver Public Aquarium Association	20	-	-	12	3	35
Vancouver Resources Board	-	-	-	-	48	48
View Royal Fire Protection District	-	2	-	-	-	2
Westbank Irrigation District	3	-	-	1	1	5
Sub-totals of 62 active Miscellaneous accounts	606	18	17	983	276	1,900
HOSPITALS BY NAME (116)						
Armstrong-Spallumcheen - Armstrong	1	-	-	13	4	18
Arrow Lakes - Nakusp	2	-	-	16	5	23

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
HOSPITALS BY NAME (Continued)						
Ashcroft & District General - Ashcroft	5	-	-	29	6	40
Bella Coola General - Bella Coola	1	-	-	12	3	16
Boundary - Grand Forks	6	-	-	49	4	59
Bulkley Valley District - Smithers	10	-	-	64	9	83
Burnaby General - Burnaby	76	-	-	572	69	717
Burns Lake & District - Burns Lake	8	-	-	35	6	49
Campbell River and District General - Campbell River	13	-	-	166	13	192
Cancer Control Agency of B. C. - Vancouver	127	-	-	447	38	612
Cariboo Memorial - Williams Lake	9	-	-	119	5	133
Castlegar and District - Castlegar	7	-	-	58	7	72
Chemainus General - Chemainus	4	-	-	28	1	33
Chetwynd General - Chetwynd	2	-	-	18	-	20
Children's - Vancouver	81	-	-	807	44	932
Chilliwack General - Chilliwack	56	-	-	316	39	411
Cowichan District - Duncan	34	-	-	283	45	362
Cranbrook District - Cranbrook	20	-	-	158	6	184
Creston Valley - Creston	11	-	-	57	8	76
Cumberland Diagnostic and Treatment Centre - Cumberland	4	-	-	27	12	43
Dawson Creek and District - Dawson Creek	16	-	-	110	11	137
Delta Centennial Hospital Society - Delta	11	-	-	185	-	196
Dr. Helmcken Memorial - Clearwater	-	-	-	11	1	12
Eagle Ridge Hospital and Health Care Centre - Coquitlam	2	-	-	4	-	6
Enderby and District Memorial - Enderby	3	-	-	19	5	27
Esperanza District Hospital	-	-	-	-	2	2
Fellburn Hospital - Burnaby	2	-	-	20	-	22
Fernie Memorial - Fernie	6	-	-	59	11	76
Fort Nelson General - Fort Nelson	4	-	-	25	2	31
Fort St. John - Fort St. John	15	-	-	118	16	149
Fraser Canyon Hospital - Hope	4	-	-	43	5	52
G. F. Strong Rehabilitation Centre - Vancouver	73	-	-	224	20	317
G. R. Baker Memorial - Quesnel	14	-	-	133	14	161
Golden and District - Golden	4	-	-	36	5	45
Gorge Road - Victoria	55	-	-	264	18	337
Holy Family - Vancouver	15	-	-	201	10	226
Juan de Fuca Hospital Society - Victoria	51	-	-	289	5	345
Kelowna General - Kelowna	119	-	-	610	70	799
Kimberley and District - Kimberley	6	-	-	56	26	88
Kitimat General - Kitimat	10	-	-	85	8	103
Kootenay Lake District - Nelson	31	-	-	159	31	221
Lady Minto Gulf Islands - Ganges	7	-	-	24	9	40

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
HOSPITALS BY NAME (Continued)						
Ladysmith and District General - Ladysmith	7	-	-	32	8	47
Langley Memorial - Langley	40	-	-	264	28	332
Lillooet District - Lillooet	5	-	-	37	2	44
Lion's Gate - North Vancouver	141	-	-	898	88	1,127
Louis Brier - Vancouver	5	-	-	71	-	76
MacKenzie and District - MacKenzie	2	-	-	17	-	19
Maple Ridge - Maple Ridge	27	-	-	200	15	242
Mater Misericordiae - Rossland	4	-	-	31	10	45
Matsqui-Sumas-Abbotsford - Abbotsford	33	-	-	303	20	356
McBride and District - McBride	3	-	-	14	2	19
Menno - Abbotsford	4	-	-	49	6	59
Mills Memorial - Terrace	15	-	-	125	7	147
Mission Memorial - Mission	15	-	-	165	13	193
Mount St. Francis - Nelson	5	-	-	65	16	86
Mount St. Joseph - Vancouver	56	-	-	253	27	336
Mount St. Mary - Victoria	9	-	-	45	20	74
Nanaimo Regional - Nanaimo	87	-	-	542	61	690
Nicola Valley General - Merritt	7	-	-	39	2	48
Ocean Falls General - Ocean Falls	-	-	-	-	1	1
100 Mile House District General - 100 Mile House	5	-	-	43	2	50
Peace Arch District - White Rock	26	-	-	192	31	249
Penticton Regional - Penticton	57	-	-	302	50	409
Port Alice - Port Alice	1	-	-	6	-	7
Port Hardy - Port Hardy	1	-	-	12	-	13
Port McNeill - Port McNeill	3	-	-	16	1	20
Pouce Coupe Community - Pouce Coupe	1	-	-	30	1	32
Powell River General - Powell River	16	-	-	157	30	203
Prince George Regional District - Prince George	68	-	-	544	30	642
Prince Rupert Regional - Prince Rupert	14	-	-	164	21	199
Princeton General - Princeton	4	-	-	22	5	31
Queen Alexandra Hospital for Children - Victoria	25	-	-	93	17	135
Queen Charlotte Islands General - Queen Charlotte City	2	-	-	13	4	19
Queen Victoria - Revelstoke	4	-	-	44	8	56
Queen's Park Hospital Society - New Westminster	20	-	-	152	-	172
Rest Haven - Sidney	-	-	-	-	10	10
Richmond General - Richmond	29	-	-	320	12	361
Royal Columbian - New Westminster	208	-	-	1,312	229	1,749
Royal Inland - Kamloops	105	-	-	786	45	936
Royal Jubilee - Victoria	347	-	-	1,331	303	1,981
R. W. Large Memorial - Bella Bella	2	-	-	6	-	8
Saanich Peninsula - Saanichton	28	-	-	174	3	205
Shaughnessy - Vancouver	367	-	-	977	346	1,690
Shuswap Lake General - Salmon Arm	19	-	-	101	33	153
Slocan Community - New Denver	5	-	-	29	8	42
South Okanagan General - Oliver	13	-	-	79	7	99

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
HOSPITALS BY NAME (Continued)						
Sparwood General - Sparwood (Formerly Michel-Natal)	4	-	-	27	3	34
Squamish General - Squamish	6	-	-	24	4	34
St. Bartholomew's - Lytton	3	-	-	17	-	20
St. Eugene - Cranbrook	-	-	-	-	6	6
St. Georges - Alert Bay	5	-	-	28	6	39
St. John - Vanderhoof	5	-	-	39	4	48
St. Joseph's - Comox	37	-	-	198	21	256
St. Mary's - New Westminster	37	-	-	323	31	391
St. Mary's - Sechelt	-	-	-	-	7	7
St. Paul's - Vancouver	262	-	-	1,181	167	1,610
St. Vincent's - Vancouver	29	-	-	257	-	286
St. Vincent's (Arbutus) - Vancouver	1	-	-	56	55	112
Stewart General - Stewart	-	-	-	5	-	5
Stuart Lake - Fort St. James	2	-	-	25	1	28
Summerland General - Summerland	4	-	-	31	14	49
Sunny Hill Hospital for Children - Vancouver	19	-	-	52	6	77
Surrey Memorial - North Surrey	63	-	-	689	18	770
Tahsis Hospital - Tahsis	1	-	-	11	-	12
The Salvation Army Grace - Vancouver	13	-	-	349	53	415
Tofino General - Tofino	1	-	-	21	3	25
Trail Regional - Trail	52	-	-	271	42	365
University Health Sciences Centre - Vancouver	107	-	-	674	1	782
Vancouver General - Vancouver	721	-	-	2,841	576	4,138
Vernon Jubilee - Vernon	65	-	-	334	40	439
Victoria General - Victoria	203	-	-	926	180	1,309
Victorian - Kaslo	1	-	-	7	3	11
West Coast General - Port Alberni	19	-	-	142	26	187
Windermere District - Invermere	3	-	-	40	2	45
Wrinch Memorial - Hazelton	4	-	-	30	8	42
Sub-totals of 113 active Hospital accounts	4,427	-	-	24,602	3,392	32,421
LONG TERM AND EXTENDED CARE HOSPITALS (37)						
Alberni Valley Intermediate Care Home Society	2	-	-	25	-	27
Arrowsmith Rest Home Society	1	-	-	-	-	1
Bevan Lodge Association	1	-	-	8	-	9
Cariboo Park Home Society	1	-	-	18	-	19
Chilliwack Intermediate Care Housing Society	1	-	-	29	-	30
Columbia View Lodge	1	-	-	14	-	15
Cowichan Intermediate Care Society	3	-	-	21	-	24
Creston & District Health Society	2	-	-	7	-	9

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
LONG TERM AND EXTENDED CARE HOSPITALS (Continued)						
David Lloyd-Jones Home	4	-	-	16	1	21
Dogwood Lodges	16	-	-	98	1	115
Dr. F. W. Green Memorial Home Society	-	-	-	13	-	13
Finnish Canadian Rest Home Association	-	-	-	12	-	12
Finnish Manor	1	-	-	21	-	22
Glacier View Lodge Society	1	-	-	20	-	21
Greenwoods, Gulf Island Intermediate Care Society	2	-	-	13	-	15
Henry M. Durand Special Care Society (effective April 1, 1982)	-	-	-	10	-	10
Jubilee Home Society	1	-	-	14	-	15
Kimberley Special Care Home Society	1	-	-	26	1	28
Lillooet Intercare Soc. (Mt. View Lodge) (effective Aug. 1, 1982)	-	-	-	6	-	6
Luther Court Society	3	-	-	7	-	10
Menno Home	3	-	-	12	-	15
Moberly Park Manor Society	-	-	-	7	-	7
Nanaimo Travellers Lodge Society	-	-	-	8	-	8
Olive Devaud Residence	1	-	-	3	-	4
Omineca Lodge	1	-	-	4	-	5
Overlander Extended Care Hospital	20	-	-	82	-	102
Parkdale Place - Multicare Residence	1	-	-	4	-	5
Peace River Haven Intermediate Care Soc. (effective Nov. 1, 1982)	2	-	-	14	-	16
Ponderosa Lodge	11	-	-	58	2	71
Prince Rupert Health Care Society	-	-	-	16	-	16
Princeton Long Term Care Society	1	-	-	9	-	10
Shaughnessy Manor Long Term Care Society	3	-	-	18	-	21
Tabor Home Society (effective January 1, 1982)	4	-	-	20	-	24
The New Vista Society	5	-	-	18	-	23
Trillium Health Care Society	5	-	-	30	-	35
Youville Residence	4	-	-	31	-	35
Yucalta Lodge Society	1	-	-	13	-	14
Sub-totals of 37 active Long Term and Extended Care Hospital accounts	103	-	-	725	5	833
SCHOOL DISTRICTS (70)						
Agassiz-Harrison (No. 76)	11	-	-	5	2	18
Alberni (No. 70)	62	-	-	49	24	135
Armstrong-Spallumcheen (No. 21)	11	-	-	16	1	28
Arrow Lakes (No. 10)	12	-	-	5	5	22
Burnaby (No. 41)	169	-	23	155	116	463
Burns Lake (No. 55)	8	-	-	11	-	19
Campbell River (No. 72)	47	-	2	40	17	106
Cariboo-Chilcotin (No. 27)	92	-	-	69	5	166
Castlegar (No. 9)	33	-	1	19	11	64
Central Coast (No. 49)	8	-	-	9	3	20
Central Okanagan (No. 23)	162	-	3	80	27	272
Chilliwack (No. 33)	87	-	1	40	18	146
Courtenay (No. 71)	69	-	-	66	32	167
Cowichan (No. 65)	63	-	-	59	18	140
Cranbrook (No. 2)	48	-	-	20	-	68
Creston-Kaslo (No. 86)	35	-	-	23	7	65
Delta (No. 37)	113	-	2	92	23	230
Fernie (No. 1)	31	-	1	32	6	70
Golden (No. 18)	5	-	-	11	-	16

Employer	Contributors				Pensioners	Total Contributors and Pensioners
	Class I	Class II	Class III	Class IV		
SCHOOL DISTRICTS (Continued)						
Grand Forks (No. 12)	16	-	-	8	1	25
Greater Victoria (No. 61)	302	2	-	332	120	756
Gulf Islands (No. 64)	12	-	-	8	3	23
Hope (No. 32)	8	-	-	16	4	28
Howe Sound (No. 48)	24	-	1	38	9	72
Kamloops (No. 24)	200	-	10	231	32	473
Keremeos (No. 16)	8	-	-	3	1	12
Kettle Valley (No. 13)	5	-	-	7	-	12
Kimberley (No. 3)	22	-	-	22	7	51
Kitimat (No. 80)	27	-	-	36	9	72
Lauysmith (No. 67)	-	-	-	-	2	2
Lake Cowichan (No. 66)	13	-	1	12	8	34
Lillooet (No. 29)	11	-	-	15	5	31
Maple Ridge/Pitt Meadows (No. 42)	59	-	-	102	14	175
Merritt (No. 31)	25	-	-	13	6	44
Mission (No. 75)	47	-	2	47	11	107
Nanaimo (No. 68)	117	-	5	152	45	319
Nechako (No. 56)	30	-	-	67	7	104
Nelson (No. 7)	52	-	-	22	20	94
New Westminster (No. 40)	46	-	1	77	25	149
Nisgha (No. 92)	10	-	-	16	-	26
North Thompson (No. 26)	12	-	-	14	1	27
North Vancouver (No. 44)	174	-	12	88	86	360
Peace River South (No. 59)	50	-	-	31	16	97
Penticton (No. 15)	60	-	8	23	24	115
Powell River (No. 47)	45	-	-	74	23	142
Prince George (No. 57)	155	-	1	232	18	406
Prince Rupert (No. 52)	31	-	-	13	7	51
Princeton (No 17)	5	-	1	7	5	18
Qualicum (No. 69)	23	-	-	35	6	64
Queen Charlotte (No. 50)	1	-	-	2	-	3
Quesnel (No. 28)	51	-	4	39	17	111
Revelstoke (No. 19)	16	-	-	22	5	43
Richmond (No. 38)	163	-	12	213	43	431
Saanich (No. 63)	61	-	-	52	27	140
Shuswap (No. 89)	69	-	-	55	27	151
Smithers (No. 54)	21	-	-	21	9	51
Sooke (No. 62)	69	-	1	57	26	153
South Cariboo (No. 30)	25	-	1	20	3	49
Southern Okanagan (No. 14)	21	-	-	15	23	59
Summerland (No. 77)	9	-	-	5	5	19
Sunshine Coast (No. 46)	20	-	-	26	10	56
Surrey (No. 36)	316	-	-	324	57	697
Terrace (No. 88)	38	-	-	57	5	100
Trail (No. 11)	46	-	3	30	20	99
Vancouver (No. 39)	659	1	31	536	414	1,641
Vancouver Island North (No. 85)	22	1	-	46	2	71
Vancouver Island West (No. 84)	6	-	-	7	3	16
Vernon (No. 22)	114	-	9	99	35	257
West Vancouver (No. 45)	63	-	-	77	29	169
Windermere (No. 4)	17	-	-	9	-	26
Sub-totals of 69 active School District accounts	4,462	4	136	4,254	1,590	10,446
Total of 465 active accounts	20,849	4,345	350	36,122	10,387	72,053

MUNICIPAL SUPERANNUATION FUND

APPROVED AND RECIPROCAL EMPLOYERS

AS AT DECEMBER 31, 1982

APPROVED EMPLOYERS	Effective Date
Section 10(5) provides for the granting of a deferred allowance to a contributor who within three years of making his last contribution to the Fund enters the service of one or more of the following employers and becomes entitled to an allowance -	
Government of Canada	April 1, 1958
British Columbia Railway Company	April 2, 1969
British Columbia Hydro and Power Authority	April 2, 1969
Employers to whom the Legislative Assembly Allowances and Pension Act applies	April 2, 1969
International Brotherhood of Electrical Workers Local 213	April 22, 1977
Montreal Children's Hospital	February 17, 1976
Plumbing and Pipefitting Workers Local 170	March 19, 1976
Registered Nurses' Association of British Columbia Split-Fund Retirement Plan	December 1, 1982
School District #34 - Abbotsford (Excluded Staff)	December 6, 1982
School District #35 (Langley)	August 15, 1974
School District #43 (Coquitlam)	August 3, 1973
Simon Fraser University	March 24, 1980
University of British Columbia - Faculty Staff	August 23, 1973
University of Toronto Pension Plan	March 15, 1977
University of Victoria	March 24, 1970
SPECIAL AGREEMENT WITH APPROVED EMLOYER	
Section 10(8) provides for transfer of funds in respect of an employee who transfers to or from the service of the following employers -	
Government of Canada	June 19, 1975
University of British Columbia	April 7, 1981
RECIPROCAL EMPLOYERS	
Section 11 provides for the method of determining pensionable service and highest average salary together with pro-rata sharing of the present value of the allowance and transfer of funds in respect of an employee who within three years of termination of his service transfers to or from the service of the following reciprocal employers -	
Any employer to whom the Pension (Public Service) Act applies	June 1, 1973
Any employer to whom the Pension (College) Act applies	June 1, 1973
Any employer to whom the Pension (Teachers) Act applies	June 1, 1973
Workers' Compensation Board	June 5, 1974

MUNICIPAL SUPERANNUATION FUND

APPROVED LONG TERM DISABILITY

SALARY CONTINUANCE PLANS

AS AT DECEMBER 31, 1982

Employer	Effective Date
Arrow Lakes School District #10	June 12, 1979
B. C. Health Association	March 11, 1975
British Columbia Teachers' Federation - Senior Administrative Staff employed by:	
School District	
Abbotsford #34	February 24, 1977
Agassiz-Harrison #76	February 24, 1977
Alberni #70	February 24, 1977
Armstrong-Spallumcheen #21	February 24, 1977
B.C.T.F.	February 24, 1977
Burns Lake #55	February 24, 1977
Campbell River #72	February 24, 1977
Cariboo-Chilcotin #27	February 24, 1977
Castlegar #9	February 24, 1977
Central Okanagan #23	February 24, 1977
Chilliwack #33	February 24, 1977
Courtenay #71	February 24, 1977
Cowichan #65	February 24, 1977
Cranbrook #2	February 24, 1977
Creston-Kaslo #86	February 24, 1977
Delta #37	February 24, 1977
Fort Nelson #81	February 24, 1977
Grand Forks #12	February 24, 1977
Greater Victoria #61	February 24, 1977
Gulf Islands #64	February 24, 1977
Hope #32	February 24, 1977
Howe Sound #48	February 24, 1977
Kamloops #24	February 24, 1977
Keremeos #16	February 1, 1978
Kettle Valley #13	February 24, 1977
Kimberley #3	February 24, 1977
Laoysmith #67	February 24, 1977
Lake Cowichan #66	February 24, 1977
Langley #35	February 24, 1977
Lillooet #29	February 24, 1977
Maple Ridge #42	February 24, 1977
Mission #75	February 24, 1977
Nanaimo #68	February 24, 1977
Nechako #56	February 24, 1977
Nelson #7	February 24, 1977
New Westminster #40	October 1, 1978
North Thompson #26	February 1, 1978
North Vancouver #44	February 24, 1977
Peace River North #60	June 1, 1977
Peace River South #59	February 24, 1977
Penticton #15	February 24, 1977
Powell River #47	February 24, 1977
Prince George #57	February 24, 1977
Prince Rupert #52	February 24, 1977
Princeton #17	February 24, 1977
Qualicum #69	February 24, 1977
Queen Charlotte #50	February 24, 1977
Quesnel #28	February 24, 1977
Richmond #38	February 24, 1977
Saanich #63	February 24, 1977
Sechelt #46	February 24, 1977

Approved Long Term Disability
Salary Continuance Plans (Cont'd)

School District (Cont'd)	Effective Date
Shuswap #89	February 24, 1977
Smithers #54	February 24, 1977
Sooke #62	February 24, 1977
South Cariboo #30	February 24, 1977
Stikine #87	February 24, 1977
Summerland #77	February 24, 1977
Terrace #88	February 24, 1977
Trail #11	February 24, 1977
Vancouver #39	
Administrators	February 24, 1977
Co-ordinators	February 24, 1977
Elementary	February 24, 1977
Secondary	February 24, 1977
Vancouver Island North #85	February 24, 1977
Vernon #22	February 24, 1977
Windermere #4	February 24, 1977
City of Armstrong	May 26, 1982
Corporation of the District of Burnaby	October 20, 1979
Camosun College	July 8, 1980
Capilano College	June 4, 1979
Central Fraser Valley Regional District	July 23, 1982
College of New Caledonia	April 30, 1979
Regional District of Columbia-Shuswap	March 29, 1982
Delta Municipal Police Association	June 19, 1980
Dewdney-Alouette Regional District	December 17, 1981
Douglas College	July 30, 1979
East Kootenay Community College	July 10, 1980
Regional District of East Kootenay	March 15, 1982
Fraser Valley College	February 17, 1982
Greater Vancouver Mental Health Service	April 8, 1976
Hospital Employees' Union Local 180	December 12, 1979
District of Houston	May 26, 1982
Justice Institute of B.C.	August 3, 1979
City of Kelowna	April 21, 1975
Corporation of the City of Langley	April 29, 1982
District of Matsqui	February 4, 1981
District of MacKenzie	June 9, 1981
Northern Lights College	June 8, 1979
North Island College	August 6, 1981
Northwest Community College	October 29, 1979
District of Oak Bay	December 19, 1974
Okanagan College	February 4, 1977
Okanagan Mainline Municipal Labour Relations Association	August 6, 1981
Open Learning Institute	December 18, 1979
Pacific National Exhibition	June 16, 1977
Pacific Vocational Institute	April 9, 1979
Town of Parksville	February 17, 1982
City of Port Moody	February 25, 1982
District of Powell River	August 26, 1982
Corporation of the Village of Qualicum Beach	February 17, 1982
Corporation of the District of Saanich	August 31, 1981
Corporation of the Township of Richmond	February 17, 1982
District of Surrey	August 3, 1979
District of Surrey Firefighters Association	March 6, 1980
Surrey School District #36	June 19, 1978
Town of Smithers	March 15, 1982
Vancouver Community College	June 6, 1979
City of Vancouver CUPE Local 1004	June 27, 1980
Vancouver Public Aquarium Association	February 16, 1979
City of Victoria Police Union	November 27, 1980
West Vancouver School District #45	June 16, 1977
West Vancouver School District #45 Senior Administrative Staff	June 16, 1977

POOR

QUALITY

ORIGINAL